

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION

IN RE: §
§ CASE NO. 10-60149
LACK'S STORES, INCORPORATED, §
*ET AL.*¹ § (Chapter 11)
DEBTORS. § (Jointly Administered)

**DEBTORS' WITNESS AND EXHIBIT LIST
FOR DECEMBER 15, 2010 OMNIBUS HEARING**

WITNESSES

The Debtors may call any of the following witnesses at the hearing to be held Wednesday, December 15, 2010, at 2:30 p.m., prevailing Central time, (as may be continued, the “Hearing”), whether in person, by telephone, or by proffer:

- A. Melvin Lack, President and CEO of Lack's Stores, Incorporated,
- B. Joseph A. Malfitano, Vice President and Deputy General Counsel of Hilco Trading, LLC (telephonic appearance);
- C. Stuart A. Walker, Huron Consulting Group, Inc.,
- D. Drake D. Foster, General Counsel, Kurtzman Carson Consultants LLC (telephonic appearance),
- E. Edward P. Zimmer, Senior Managing Director of DJM Realty Services, LLC, and
- F. Any witnesses necessary to rebut the testimony of witnesses called or designated by any other party.

¹ The Debtors and the last four digits of their tax identification numbers are Lack's Stores, Incorporated (6528), Merchandise Acceptance Corporation (0972), Lack's Furniture Centers, Inc. (9468), and Lack Properties, Inc. (8961).

EXHIBITS

The Debtors may offer into evidence any one or more of the following exhibits at the Hearing:

EXHIBIT	DESCRIPTION	OFFERED	OBJECTION	ADMITTED	DATE	DISPOSITION AFTER TRIAL
A.	Original Cash Collateral Budget [Dkt. No. 62]					
B.	Updated Cash Collateral Budget [Dkt. No. 171]					
C.	Four Week Comparative Cash Collateral Analysis (Original vs. Updated)					
D.	Letter Agreement Governing Store Closing Sales between Lack's Stores, Incorporated and Hilco Merchant Resources [Dkt. No. 12-1]					
E.	Store Closing Guidelines [Dkt. No. 12-2]					
F.	Affidavit of Joseph A. Malfitano of Hilco Trading, LLC [Dkt. No. 12-3]					
G.	Affidavit of Robert Raskin of SB Capital Group, LLC [Dkt. No. 12-4]					
H.	Affidavit of Daniel C. Stewart of Vinson & Elkins, LLP [Dkt. No. 44-1]					
I.	Affidavit of Sanford R. Edlein of Huron Consulting Group, Inc. [Dkt. No. 45-1]					

EXHIBIT	DESCRIPTION	OFFERED	OBJECTION	ADMITTED	DATE	DISPOSITION AFTER TRIAL
J.	Engagement Letter between Lack's Stores, Incorporated and Huron Consulting Group [Dkt. No. 45-2]					
K.	Declaration of Edward P. Zimmer of DJM Realty Services, LLC [Dkt. NO. 88-1]					
L.	Real Estate Consulting and Advisory Services Agreement between Lack's Stores, Incorporated, Lack's Properties, Inc., and DJM Realty Services, LLC [Dkt. No. 88-2]					
M.	DJM Real Estate – Summary of Qualifications and Experience					
N.	Engagement Letter between Lack's Stores, Inc. and Kurtzman Carson Consultants LLC [Dkt. No. 46-1]					
O.	Declaration of Albert H. Kass of Kurtzman Carson Consultants LLC [Dkt. No. 46-2]					
P.	Proposed Form of Notice of Rejection [Dkt. No. 49-2]					
--	Any exhibits needed to rebut the testimony of witnesses or evidence presented by any other party.					

The Debtor reserves the right to supplement or amend this Witness and Exhibit List at any time prior to the Hearing.

Dated: December 13, 2010

Respectfully submitted,

VINSON & ELKINS LLP

By: /s/ Michaela C. Crocker

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**PROPOSED ATTORNEYS FOR THE
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